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FILED IN U.S. DISTRICT COURT
SAN FRANCISCO, CALIFORNIA

Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and
ERIC PETERSEN, Revenue Officer,

Petitioners,

v.

JACKSON YUEN,

Respondent.

CV

08

1429

NO.

VERIFIED PETITION TO
ENFORCE INTERNAL
REVENUE SERVICE SUMMONSES

EMC

Petitioners, the UNITED STATES OF AMERICA and its Revenue Officer, ERIC
PETERSEN, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections
7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner ERIC PETERSEN is and at all times mentioned herein was an
employee and revenue officer of the Internal Revenue Service of the United States Department of
the Treasury authorized by the Secretary of the Treasury to perform the duties and take the
actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602
and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1
and 301.7603-1).

///

1 3. Petitioner **ERIC PETERSEN** is and at all times mentioned herein was attempting
2 in the course of his authorized duties to determine certain federal income tax liabilities of
3 **JACKSON YUEN** for the taxable years ending December 31, 2005 and December 31, 2006, and
4 to ascertain the assets and liabilities of **JACKSON YUEN** in order to prepare a Collection
5 Information Statement relative to the collection of certain unpaid tax liabilities of **JACKSON**
6 **YUEN**.

7 4. Petitioner **ERIC PETERSEN** is and at all times herein was attempting in the
8 course of his authorized duties to have respondent produce for inspection, examination and
9 copying by petitioner certain records possessed by respondent which are relevant and material to
10 their attempt to determine the aforementioned federal tax liabilities of **JACKSON YUEN**, for
11 the periods stated in paragraph 3 above, and to ascertain the assets and liabilities of **JACKSON**
12 **YUEN** for purposes of preparing a Collection Information Statement.

13 5. Respondent **JACKSON YUEN**'s last known address is 20590 Murano Circle,
14 Cupertino, CA 95014-5323, which is within the venue of this Court.

15 6. Petitioner **ERIC PETERSEN** is informed and believes that said respondent is in
16 possession and control of records, paper and other data regarding income, assets, liabilities and
17 other matters covered by said petitioner's inquiry and to which petitioners do not otherwise have
18 access, possession, or control.

19 7. On December 4, 2007, in accordance with law, **ERIC PETERSEN** served the
20 summonses on said respondent in respect to the subject matter described in paragraphs 3, 4, and
21 6 above, by taping to front door attested copies of the summonses at his residence at 20590
22 Murano Circle, Cupertino, CA 95014-5323. The requirements of said summonses are self-
23 explanatory, and the true copies thereof are attached hereto as Exhibits A and B and are hereby
24 incorporated by reference as a part of this petition.

25 8. The items sought by the summonses described in paragraph 7 above are relevant
26 to and can reasonably be expected to assist in the determination of the above-mentioned federal
27 tax liabilities of **JACKSON YUEN** for the years stated in paragraph 3 above and in the
28 preparation of the Collection Information Statement. It was and now is essential to completion

of petitioner's inquiry regarding the determination of the above-mentioned federal income tax liabilities of **JACKSON YUEN** for the years stated in paragraph 3 above and the preparation of the Collection Information Statement that respondent produce the items demanded by said summonses.

9. The respondent did not appear on December 18, 2007, as requested in the summonses.

10. By letter dated January 30, 2008, respondent **JACKSON YUEN** was provided with another opportunity to comply by appearing for an appointment with Petitioner **ERIC PETERSEN** on February 15, 2008. See Exhibit C.

11. As of the date of this petition, the respondent has failed to comply with the summonses.

12. All administrative steps required by the Internal Revenue Code for issuance of the summonses have been taken.

WHEREFORE, having stated in full their petition against the respondent, petitioners pray for enforcement of the subject summonses as alleged and set forth above, as follows:

A. That the named respondent herein be ordered to appear and show cause before this Court, if any, why he should not be compelled by this Court under 26 U.S.C. § 7604(a) to give such testimony and to produce such items as are required in the herein above-described summonses;

B. That respondent be ordered by the Court to appear before the petitioner **ERIC PETERSEN** or any other designated agent, at a time and place directed by the Court and then and there give such testimony and produce such items as is required by the summonses; and

C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs in this proceeding and such other and further relief as may be necessary and proper.

JOSEPH P. RUSSONIELLO
United States Attorney



DAVID L. DENIER
Assistant United States Attorney
Tax Division

Dated: 3/11/08

VERIFICATION

I, **ERIC PETERSEN**, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed revenue officer in the San Jose, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on MARCH 07, 2008 at San Jose, California.



ERIC PETERSEN



Summons

Collection Information Statement

In the matter of Jackson Yuen (570-75-9494) and Sandy Yuen (586-14-9155), 20590 Murano Circle, Cupertino, California 95014-5323.

Internal Revenue Service (Identify Division) Small Business/Self Employed

Industry/Area (Identify by number or name) Small Business/Self Employed - California Area

Periods: ending December 31, 1998; December 31, 2003; and December 31, 2004.

The Commissioner of Internal Revenue

To: Jackson Yuen

At: 20590 Murano Circle, Cupertino, California 95014-5323

You are hereby summoned and required to appear before Eric Petersen, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From January 01, 2007 To October 31, 2007

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

55 South Market Street -- Mail Stop #5117, San Jose California 95113 (408)817-6425

Place and time for appearance: At 55 South Market Street #6110, San Jose California 95113



on the eighteenth (18th) day of December, 2007 at 10:00 o'clock A m.

Issued under authority of the Internal Revenue Code this fourth (4th) day of December, 2007.

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.4-2005)
Catalog Number 25000Q

Eric Petersen

Signature of issuing officer

Revenue Officer

Title

N/A

Signature of approving officer (if applicable)

Title

EXHIBIT A

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	December 07, 2007	Time	11:15 M
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How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

SUMMONS WAS LEFT TAPED TO FRONT DOOR

Signature

ERIC PETERSEN

Title

REVENUE OFFICER

I certify that the copy of the summons served contained the required certification.

Signature

ERIC PETERSEN

Title

REVENUE OFFICER



Summons

Income Tax Return

In the matter of Jackson Yuen (570-75-9494) and Sandy Yuen (586-14-9155), 20590 Murano Circle, Cupertino, California 95014-5323

Internal Revenue Service (Identify Division) Small Business/Self Employed

Industry/Area (Identify by number or name) Small Business/Self Employed - California Area

Periods: ending December 31, 2005; and December 31, 2006.

The Commissioner of Internal Revenue

To: Jackson Yuen

At: 20590 Murano Circle, Cupertino, California 95014-5323

You are hereby summoned and required to appear before Eric Petersen, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: ending December 31, 2005; and December 31, 2006.

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2005 and 2006

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

55 South Market Street -- Mail Stop #5117, San Jose California 95113 (408)817-6425

Place and time for appearance: At 55 South Market Street #610, San Jose California 95113



on the eighteenth (18th) day of December, 2007 at 10:00 o'clock A m.

Issued under authority of the Internal Revenue Code this fourth (4th) day of December, 2007.

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.4-2005)
Catalog Number 61828W

Eric Petersen

Signature of issuing officer

Revenue Officer

Title

N/A

Signature of approving officer (if applicable)

Title

EXHIBIT

B

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	December 04, 2007	Time	11:15 AM
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How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

SUMMONS WAS TAPED TO FRONT DOOR

Signature

ERIC PETERSEN

Title

REVENUE OFFICER

I certify that the copy of the summons served contained the required certification.

Signature

ERIC PETERSEN

Title

REVENUE OFFICER



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
160 SPEAR STREET, 9TH FLOOR
SAN FRANCISCO, CA 94105
(415) 227-5168
FAX (415) 227-5159

CC:SB:7:SF:1:GL-103308-08
BSLaurie

JAN 30 2008

Jackson Yuen
20590 Murano Circle
Cupertino, CA 95014

Dear Mr. Yuen:

The Small Business/Self-Employed Area: Area Collection office of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on December 4, 2007. A copy of that summons is enclosed. Under the terms of the summons, you were required to appear before Revenue Officer Eric Petersen on December 18, 2007, at 10:00 AM.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Officer:

Name: Eric Petersen
Date: February 15, 2008
Time: 1:00 P.M.
Address: 55 S. Market St. Mail Stop #HQ-511
San Jose, CA 95113

EXHIBIT C

CC:SB:7:SF:1: GL-103308-08 - 2 -

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Eric Petersen at (408) 817-6425.

Sincerely,

THOMAS R. MACKINSON
Associate Area Counsel (San
Francisco, Group 1)
(Small Business/Self-Employed)

By: *Brooke Laurie*
BROOKE S. LAURIE
Attorney (San Francisco, Group 1)
(Small Business/Self-Employed)

Enclosures:

Summons originally served on December 4, 2007

CC: Revenue Officer Eric Petersen